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BOSSIER PARISH FIRE PROTECTION DISTRICT No. 3
BOSSIER PARISH POLICE JURY
Bossier, Louisiana

General Purpose: Financial Statements

FOR THE YEAR ENDED DECEMBER 31, 2000

[illegible]

DATE 7-17-01

BOSSIER PARISH FIRE PROTECTION DISTRICT No. 3
BOSSIER PARISH POLICE JURY
 Bossier, Louisiana

General Purpose Financial Statements
As of and for the year ended December 31, 2010
 With Supplemental Information Schedules

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ACCOUNTANTS' COMPILATION REPORT

To the Board of Commissioners of the
Bossier Parish Fire Protection District No. 3

We have compiled the accompanying general purpose financial statements of the Bossier Parish Fire Protection District No. 3, a component unit of the Bossier Parish Police Jury, as of and for the year ended December 31, 2008, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the Bossier Parish Fire Protection District No. 3. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated June 25, 2009, on the results of our agreed-upon procedures.



June 25, 2009
Minden, LA

JAMIESON, WISE & MARTIN
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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Commissioners of the
Bossier Parish Fire Protection District No. 3

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Bossier Parish Fire Protection District No. 3 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertion about the Bossier Parish Fire Protection District's compliance with certain laws and regulations during the year ended December 31, 2000 included in the accompanying Louisiana Allegations Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 36:2211-2213 (the public bid law).

For the year ended December 31, 2000, no expenditures were made during the year for materials and supplies exceeding \$15,000 or public works exceeding \$100,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1181-1234 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtained from management a listing of all employees paid during the period under examination.

For the year ended December 31, 2000, no employees were noted.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

For the year ended December 31, 2000, the Bossier Parish Fire Protection District No. 3 paid no employees

Budgeting

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. We noted that the budget was amended one time during the year ended December 31, 2000.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of a meeting held on January 4, 2000, which indicated that the budget had been adopted by the commissioners of the Boulder Parish Fire Protection District No. 3 by a unanimous vote. We traced the amendment of the original budget to the minutes of the meeting held on January 1, 2001.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 2%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 2%.

Accounting and Accounting

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

The payments were properly coded to the correct fund and general ledger accounts.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated that all items selected were approved by the chairman of the Board of Commissioners.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LAH-020-02.1 through-02.12 (the open meetings law).

The Boulder Parish Fire Protection District No. 3 is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Management has assured that at the beginning of each year a notice of the district's regular meetings is published in the paper. Management has also asserted that notices announcing special meetings were properly posted. We noted an advertisement dated May 1, 2000, announcing upcoming meetings. There is no evidence that agenda of the meetings was posted or advertised except for the August 21, 2000, meeting to adopt the adjusted millage rate(s) for the tax year 2000.

Note

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits, which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Salaries and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advances or gifts.

We noted no paid employees for the year ended December 31, 2008. We also inspected records for the year and noted no instances, which would indicate payments to employees, which would constitute bonuses, advances, or gifts.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Bossier Parish Fire Protection District No. 3 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and takes responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



Minster, Louisiana
June 20, 2009

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

12/05/00 (Date Transmitted)

Ivan, Prec. District #3

Post Office Highway 187

Wentworth, LA 71086

(Auditor)

In connection with your compilation of our financial statements as of (date) and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Code, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of compilation/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 50:1213, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes ☒ No ☐

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1501-1524.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1988, under circumstances that would constitute a violation of LSA-RS 42:1139.

Yes ☒ No ☐

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act, LSA-RS 28:1301-14, or the budget requirements of LSA-RS 28:24.

Yes ☒ No ☐

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and disallowed, and reporting and budget requirements.

Yes ☒ No ☐

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes ☒ No ☐

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Yes ☒ No ☐

Prior Year Comments

We have resolved all prior year recommendations and/or comments.

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

<u>Barry Edmonson</u>	Secretary	<u>12-5-00</u>	Date
<u>Robert M. Harpman</u>	Treasurer	<u>12-5-00</u>	Date
<u>Glenn Brown</u>	President	<u>12-5-00</u>	Date

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MEMBERS IN GOOD STANDING: 1000
FIRM: 1000
STATUS OF MEMBERS: 1000

MEMBERS IN GOOD STANDING: 1000
FIRM: 1000
STATUS OF MEMBERS: 1000

MEMBERS IN GOOD STANDING: 1000

MEMBERS IN GOOD STANDING: 1000
FIRM: 1000
STATUS OF MEMBERS: 1000
MEMBERS IN GOOD STANDING: 1000

MANAGEMENT LETTER

To the Board of Commissioners of the
Bossier Parish Fire Protection District No. 3

We have compiled the financial statements of the Bossier Parish Fire Protection District No. 3 as of and for the year ended December 31, 2008. The financial statements were compiled in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. In addition, we have performed that agreed-upon procedures, as agreed to by the District and the Legislative Auditor, State of Louisiana, to the representations contained in the Louisiana Information Questionnaire. Our report on the application of the agreed-upon procedures was performed in accordance with the Statements on Standards for Accounting and Review Services, issued by the American Institute of Certified Public Accountants, and applicable provisions of Government Auditing Standards published by the United States Comptroller General.

In addition to our agreed-upon procedures, we noted matters concerning the management of the district that we submit for your consideration.

1. Sale of surplus equipment

In 2008, it was noted that a surplus computer was sold to a Kathryn Eshew for \$70.00. There was no evidence that the sale was properly advertised or that the sale was made to the person with the highest bid.

In accordance with LSA-RS 33:4712, a resolution should be passed giving the reasons for the sale and to fix the minimum price and terms of the sale. The sale should also be advertised once at least fifteen days prior to the date of sale. The sale should then be made to the person with the highest bid.

We recommend management address the foregoing issue as an improvement in operations and the administration of public programs. We are available to further explain the suggestions or help implement the recommendations.

Jamieson, Wise & Martin

Minden, LA
June 25, 2009

GENERAL PURPOSE FINANCIAL STATEMENTS

BOONVILLE FIREFIGHT DISTRICT NO. 2
BOONVILLE FIREFIGHT DISTRICT
 Boone, Louisiana

Balance Sheet - All Fund Types and Account Groups
December 31, 2009

	Governmental Fund Types		Account Groups		Total (Minimums Only)
	General Fund	Debt Service Fund	General Fund Assets	General Long-Term Fund	
ASSETS AND OTHER DEBITS					
Assets					
Cash	\$ 11,332	\$ 11,891	\$ -	\$ -	\$ 23,223
Prepaid expenses - of various taxes	11,891	41,921	-	-	53,812
Land, buildings, improvements and equipment	-	-	244,261	-	244,261
Other Debits:					
Amounts available in Debt Service Fund	-	-	-	57,148	57,148
Amounts available provided for the settlement of general long-term obligations	-	-	-	57,148	57,148
TOTAL ASSETS AND OTHER DEBITS	\$ 23,223	\$ 53,812	\$ 244,261	\$ 114,296	\$ 435,592
LIABILITIES, EQUITY, AND OTHER CREDITS					
Liabilities:					
Accounts payable	\$ 1,891	\$ -	\$ -	\$ -	\$ 1,891
Funds payable	-	-	-	100,000	100,000
Total Liabilities	1,891	-	-	100,000	101,891
Equity and Other Credits:					
Investment in general fund assets	-	-	244,261	-	244,261
Fund balances:					
Reserve for debt service	-	57,148	-	-	57,148
Unreserved - undesignated	21,332	-	-	-	21,332
Total Equity and Other Credits	21,332	57,148	244,261	-	292,741
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 23,223	\$ 57,148	\$ 244,261	\$ 100,000	\$ 435,592

The accompanying notes are an integral part of these financial statements.

BOSSIERE PARISH FIRE DISTRICT NO. 2
BOSSIERE PARISH POLICE JURY
 Bossier, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types
 For the Year Ended December 31, 2009

	General Fund	Debt Service Fund	Total (Administration Only)
REVENUES			
All revenue total	\$ 30,534	\$ 41,000	\$ 71,534
Interest	1,031	628	1,659
Intergovernmental revenues -			
Firearm/Funds/Police Jury	2,641	-	2,641
Miscellaneous revenues	880	-	880
Total revenues	<u>34,111</u>	<u>41,628</u>	<u>75,739</u>
EXPENDITURES			
Current - public safety			
Premium fund	789	985	1,774
Insurance	6,882	-	6,882
Supplies	2,797	150	2,947
Repairs and maintenance	2,172	-	2,172
Utilities	2,864	-	2,864
Fuel	1,633	-	1,633
Audit fees	880	-	880
Food expenses	-	628	628
Administrative fees	4	-	4
Advertising	104	-	104
Training	-	-	-
Miscellaneous	-	-	-
Capital outlay	1,264	-	1,264
Debt service:	-		
Bond principal	-	11,000	11,000
Bond interest	-	1,628	1,628
Total expenditures	<u>20,109</u>	<u>12,628</u>	<u>32,737</u>
EXCESS (DEFICIENCY) OF REVENUES OVER			
EXPENDITURES	<u>14,002</u>	<u>29,000</u>	<u>43,002</u>
OTHER FINANCING SOURCES			
Proceeds - sale of assets	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER			
SOURCES OVER EXPENDITURES	<u>14,002</u>	<u>29,000</u>	<u>43,002</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>46,405</u>	<u>27,668</u>	<u>74,073</u>
FUND BALANCES AT END OF YEAR	<u>\$ 60,407</u>	<u>\$ 56,668</u>	<u>\$ 117,075</u>

The accompanying notes are an integral part of these financial statements.

ROCKFORD PARKER FIRE DISTRICT NO. 1
ROCKFORD PARKER POLICE DEPT
NEWTON, ILLINOIS

Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (Cash Basis) and Actual
All Governmental Fund Types
For the year ended December 31, 2009

	General Fund			Police Officer Fund		
	Budget	Actual	Variance: Favorable (Disadvantage)	Budget	Actual	Variance: Favorable (Disadvantage)
REVENUES						
Assessments and fees	\$ 11,850	10,100	-1,750	17,175	16,114	-1,061
State Refund on Offsets/Dept	(24,974)	(14,984)	9,990	-	-	-
Interest	807	1,054	248	-	500	500
Intergovernmental revenues	-	-	-	-	-	-
Transfer From Police Dept	1,443	1,443	-	-	-	-
Miscellaneous revenues	500	500	-	-	-	-
Total Revenues	<u>10,626</u>	<u>10,113</u>	<u>-513</u>	<u>17,175</u>	<u>16,614</u>	<u>-561</u>
EXPENDITURES						
Current - police salary	-	764	(764)	-	764	(764)
Police fund	-	-	-	-	-	-
Insurance	1,100	1,100	-	-	-	-
Supplies	(500)	(1,110)	610	-	500	(500)
Repairs and maintenance	1,000	1,000	-	-	-	-
Utilities	1,000	1,000	-	-	-	-
Rent	1,000	1,000	-	-	-	-
Audio - fire	500	500	-	-	-	-
Administrative fees	5	5	-	-	-	-
Advertising	100	100	-	-	-	-
Training	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	700	1,000	(300)	-	-	-
Contributions	-	-	-	17,175	17,175	-
Total Expenditures	<u>11,305</u>	<u>11,369</u>	<u>(64)</u>	<u>17,175</u>	<u>18,239</u>	<u>(1,064)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER						
EXPENDITURES	<u>6,221</u>	<u>1,043</u>	<u>5,178</u>	<u>0</u>	<u>(1,625)</u>	<u>1,625</u>
OTHER SOURCES/RESOURCES						
Proceeds - sale of assets	-	-	-	-	-	-
Total other funding sources	<u>(6,221)</u>	<u>(1,043)</u>	<u>5,178</u>	<u>(6,221)</u>	<u>(1,625)</u>	<u>4,596</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER						
SOURCES OVER EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,625)</u>	<u>1,625</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>10,175</u>	<u>10,175</u>	<u>-</u>	<u>1,001</u>	<u>1,001</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 10,175</u>	<u>\$ 10,175</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of these financial statements.

BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 3
BOSSIER PARISH POLICE JURY
Denon, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2000

INTRODUCTION

The Bossier Parish Fire District No. 3 of Bossier Parish was created by the Bossier Parish Police Jury on August 11, 1987. On February 13, 1990, ordinance no. 3303 was adopted to expand the boundaries of the Iron Fire District No. 3. This corporation is organized solely and exclusively for the purpose of suppression of fire and preventing the conflagration of property in the Iron Fire District #3 and surrounding area, Parish of Bossier, State of Louisiana. The District is governed by a five-member board, of which all members are appointed by the Police Jury. Board members serve without compensation. The district is eighty-two (82) square miles, located in north Bossier Parish. The population of the district is 150. There are no employees of the district due to the fact that all services are volunteered. The Bossier Fire District No. 3 maintains two (2) facilities.

1. Summary of Significant Accounting Policies

A. **Basic of presentation** - The accompanying general purpose financial statements of the Bossier Parish Fire Protection District No. 3 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. **Reporting entity** - The district is a component unit of the Bossier Parish Police Jury, the financial reporting entity. The police jury is financially accountable for the district because it appoints a voting majority of the board and has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. **Fund accounting** - The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 1
BOSSIER PARISH POLICE JURY
Bossier, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2000

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in funds because they do not directly affect net expendable available financial resources.

Funds of the district are classified as governmental funds. Governmental funds account for the district's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of the district include:

1. **General Fund**—the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.
 2. **Debt Service Fund**—accounts for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.
- D. **Basis of accounting** - The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental fund. The governmental funds use the following practices in recording revenues and expenditures:

Ad valorem taxes are recorded in the year the taxes are assessed. *Ad valorem taxes* are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 13 of each year. *Ad valorem taxes* become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 3
BOSSIER PARISH POLICE JURY
Bossier, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2000

Intergovernmental revenues are recorded when the district is entitled to the funds. Fines, forfeitures, fees and court costs are recognized in the period they are collected by the Bossier Parish Sheriff.

Interest income on demand deposits is recorded monthly when the interest is earned and credited to the account.

Substantially all other revenues are recorded when received.

Expenditures - With the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except that principal and interest on general long-term debt is recognized when due.

Other financing sources - Transfers between funds that are not required to be repaid, proceeds from the sale of assets, and proceeds from the sale of long-term bonds are accounted for as other financing sources and are recognized when the underlying events occur.

E. Budget practices

The district uses the following budget practices:

Proposed budgets for the coming year are prepared by the secretary-treasurer during October of each year. During the month of November, the Board of Directors reviews the proposed budgets and makes changes as deemed appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. Prior to the regular December meeting, the Board of Directors holds a public hearing on the proposed budgets in order to receive public comments. Changes are made to the proposed budgets based on the results of the public hearing and the desire of the Board as a whole. The budgets are then adopted during the regular December meeting, at a special meeting held prior to the beginning of the fiscal year, and notice is published in the official journal.

BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 3
BOSSIER PARISH POLICE JURY
Bossier, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2000

The Bossier Parish Fire District No. 3 receives periodic budget comparison statements during the year, which are used as a tool to control the operations of the district. The secretary-treasurer presents necessary budget amendments to the Board of Directors during the year when, in her judgment, actual operations differ materially from those anticipated in the original budgets. During a regular or special meeting, the Board of Directors reviews the proposed amendments and documents formally adopted amendments to the budget in its minutes. The Board of Directors approves all budgets and amendments.

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation is not employed.

The following schedule reconciles the excess (deficiency) of revenues over expenditures as shown on the budgetary basis statements with the amounts as shown on the GAAP basis statements:

Year ended December 31, 2000	General <u>Fund</u>	Public Service <u>Fund</u>
Excess (deficiency) of revenues over expenditures, GAAP basis	\$ 14,004	19,636
Increase in receivables	(7,400)	(10,853)
Decrease in payables	1,328	—
Excess (deficiency) of revenues over expenditures, Cash basis	\$ 7,932	(1,217)

F. Encumbrances

Encumbrance accounting is not employed.

G. Cash

Cash includes amounts in interest-bearing demand deposits and money market accounts. Under state law, the district may deposit funds in interest-bearing demand deposits and money market accounts with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

BOSSIER PARISH FIRE PROTECTION CONTRACT NO. 3
BOSSIER PARISH POLICE JURY
Bossier, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2000

Under state law, the district may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

II. Fixed assets

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed asset account group. The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives is not capitalized. Public works (infrastructure) general fixed assets consisting of paving lots and other improvements are not capitalized. Interest costs incurred during construction are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost where historical records are available and at estimated cost where no historical records are available.

I. Compensated absences

Due to the fact that the district has no employees, the district does not maintain a formal vacation and sick leave policy.

J. Long-term obligations

Long-term obligation expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental fund when due.

K. Fund equity

Reserves

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use.

BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 2
BOSSIER PARISH POLICE-JURY
Bossier, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2008

1. Total columns on combined statements

Total columns on the statements are captioned "Miscellaneous Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. Levied taxes

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 2008:

	2008 Levied Millage
District taxes	13.50
Data services	18.00
Operations and maintenance	

3. Cash and cash equivalents

At December 31, 2008, the district has cash and cash equivalents totaling \$ 44,800 as follows:

Interest-bearing accounts	\$ 44,800
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These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of pledged securities plus the federal deposit insurance must at all times at least equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2008, the district has \$44,800 in deposits (reflected bank balances). These deposits are secured from risk by \$44,800 of federal deposit insurance. Because bank deposits are adequately secured from risk by federal deposit insurance, the district does not have pledged securities as of December 31, 2008.

BOSSIERE PARISH FIRE PROTECTION DISTRICT NO. 3
BOSSIERE PARISH POLICE JURY
Bossier, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2009

Even though pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 90 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

4. Receivables

The following is a summary of receivables at December 31, 2009:

	<u>General Fund</u>	<u>Debt Service Fund</u>
Ad valorem taxes	\$ 21,583	43,821

5. Flood assets

A summary of changes in general flood assets follows:

	<u>Balance Jan 1, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance Dec 31, 2008</u>
Land	\$ 3,000	-	-	3,000
Buildings	100,000	-	-	100,000
Equipment - truck	372,702	-	-	372,702
Equipment - other	108,728	1,285	(1,285)	108,728
Totals	\$ 584,430	1,285	(1,285)	584,430

BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 3
BOSSIER PARISH POLICE JURY
Baton Rouge, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2000

4. Changes in general long-term debt

The following is a summary of the long-term obligation transactions during the year:

	General Obligation Bonds
Long-term debt payable, January 1, 2000	\$ 115,000
Retirements	(15,000)
Long-term debt payable, December 31, 2000	\$ 100,000

The general obligation bonds payable at December 31, 2000, were issued on September 3, 1998. Annual installments of \$15,000 to \$25,000 are due through March 1, 2005, with interest at seven (7) to twelve (12) per cent. Debt retirement payments will be made from the Debt Service Fund.

The annual requirements to amortize the general obligation bonds outstanding at December 31, 2000, including interest payments of \$18,908, are as follows:

Year	
2001	21,473
2002	25,258
2003	21,858
2004	22,458
2005	25,875
Total	\$118,928

In accordance with Louisiana Revised Statute 79:942, the district is legally restricted from incurring long-term bonded debt in excess of ten (10) per cent of the assessed value of the taxable property in the district. At December 31, 2000 the statutory limit was \$217,458.

BOSSIER PARISH FIRE PROTECTION DISTRICT NO. 3
BOSSIER PARISH POLICE JURY
Bossier, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2000

3. Litigation and claims

The district was not involved in any litigation as of December 31, 2000 nor was it aware of any asserted claims.

SUPPLEMENTAL INFORMATION SCHEDULES

**BOSSIER PARISH FIRE PROTECTION DISTRICT No. 3
BOSSIER PARISH POLICE JURY
Bossier, Louisiana**

**Schedule of Compensation Paid Board Members,
For the Year Ended December 31, 2000**

The board members of the Bossier Parish Fire Protection District No. 3 listed below were not compensated for their service to the district during the year ended December 31, 2000:

Kelby Edmonson	Chairman
James "Jim" D. Brown	Secretary
Lena M. Hagan	Treasurer
Kathryn G. Eckert	Member
Joe Cook	Member

BOSSIER PARISH FIRE PROTECTION DISTRICT No. 3
BOSSIER PARISH POLICE JURY
Baton, Louisiana

Summary of Prior Year Findings
For the Year Ended December 31, 2009

Agreed upon procedures findings

98-3 – Sale of surplus property

FTE finding initially occurred: 12/01/99

Finding: Surplus equipment was sold to another fire department for \$4,800. There was no evidence that notice was given to the public of a public auction.

Planned/Corrective Action: Management intends to advertise sales of surplus equipment.

Corrective Action Taken: Similar finding in year 2000.

SECTION DISTRICT No. 3
BOSSIER PARISH POLICEJURY
Bossier, Louisiana

Corrective Action Plan for Current Year Findings
For the Year Ended December 31, 2008

The following details indicate management's response to the findings noted as a result of performing agreed-upon procedures on management's representations contained in the Louisiana Automatic Questionnaire.

Section I - Agreed-Upon Procedures Attestation/Compilation

No findings were noted.

Section II - Management Letter

99-3 - PENDING: Sale of surplus property

In 2008, a surplus computer was sold to Kathryn Eskew for \$18. However, there was no evidence that notice was given to the public that the items would be up for sale and that the highest bid would be accepted.

Management's response:

Management intends to advertise sales of surplus equipment and accept the offer from the highest bidder.